

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****
(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 0926 Glasgow K-12 Schools 53 Valley

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2008 by this amount: **\$3,639**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2006	143	300,185	179,842	172,302	
2007	152	343,159	174,622	166,953	0
2008			181,902	174,230	3,639

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 42,974

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 2,099

Per-student amount for FY 2007----- 2,258

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006	143	300,185	175,391	124,793	
2007	152	343,159	173,322	169,837	0
2008					3,639

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 45,043

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 873

Per-student amount for FY 2007----- 1,117

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Glasgow K-12 Schools 0926

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Glasgow K-12 Schools 0926						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	179586.11	237624.02
			2XX	Personal Services - Employee Benefits	15787.24	.00
			5XX	Other Purchased Services	.00	151.20
			6XX	Supplies and Materials	2738.39	4594.85
		21XX	Support Services - Students			
			4XX	Purchased Property Services	50.00	190.00
			5XX	Other Purchased Services	401.17	270.12
			6XX	Supplies and Materials	2582.04	1570.59
			810	Dues and Fees	30.00	30.00
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	2419.32	1529.26
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	2500.00	3033.00
			6XX	Supplies and Materials	1223.10	1707.63
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	6485.73	5858.66
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	25214.10	15627.45
District/Coop Totals					239,017.20	272,186.78

Nashua K-12 Schools 0937

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	34654.01	47011.04
			2XX	Personal Services - Employee Benefits	5263.05	6661.06
			3XX	Purchased Professional and Technical Services	2912.96	1489.46
			5XX	Other Purchased Services	131.56	45.40
			6XX	Supplies and Materials	5397.28	1600.38
			8XX	Other Expenditures	200.73	264.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	3321.02	3182.18
			2XX	Personal Services - Employee Benefits	14.74	1077.43
			3XX	Purchased Professional and Technical Services	2088.00	2050.00

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by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Glasgow K-12 Schools 0926

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Nashua K-12 Schools 0937						
01	General Fund					
	280	Special Education - Local and State				
		21XX	Support Services - Students			
			5XX	Other Purchased Services	135.00	121.50
			6XX	Supplies and Materials	1222.79	.00
			8XX	Other Expenditures	96.60	.00
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	206.25	.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	5355.44	7272.74
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	136.40	197.00
		23XX	Support Services - General Administration			
			2XX	Personal Services - Employee Benefits	31.71	.00
District/Coop Totals					61,167.54	70,972.19
Prime Applicant Totals					300,184.74	343,158.97